

Beauregard Association for Retarded Citizens, Inc.
DeRidder, Louisiana

FINANCIAL STATEMENTS
June 30, 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Beauregard Association for Retarded Citizens, Inc.
DeRidder, Louisiana

I have audited the accompanying statement of financial position of Beauregard Association for Retarded Citizens, Inc. (a nonprofit organization) as of June 30, 2012 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beauregard Association for Retarded Citizens, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated November 9, 2012, on my consideration of Beauregard Association for Retarded Citizens, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



DeRidder, Louisiana
November 9, 2012

FINANCIAL STATEMENTS

Statement of Financial Position
June 30, 2012

ASSETS

Current Assets:

Cash and cash equivalents	\$ 64,474
Accounts receivable:	
Accounts	4,800
Private pay	21,670
Other	3,632
Medicaid	11,669
Total current assets	<u>\$ 106,245</u>

Noncurrent Assets

Restricted assets - building and parking lot	\$ 70,500
Capital assets not being depreciated	28,800
Capital assets being depreciated, net	550,543
Total noncurrent assets	<u>\$ 649,843</u>

Total assets	<u><u>\$ 756,088</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 9,396
Payroll taxes payable	4,168
Total current liabilities	<u>\$ 13,564</u>

Net Assets

Permanently restricted	\$ 70,500
Temporarily restricted	11,669
Unrestricted	660,355
Total net assets	<u>\$ 742,524</u>

Total liabilities and net assets	<u><u>\$ 756,088</u></u>
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The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2012

	Unrestricted	Permanently Restricted	Temporarily Restricted	Total
<u>SUPPORT AND REVENUE</u>				
<u>SUPPORT</u>				
Grants				
Government:				
Louisiana Rehabilitation Services	\$ 4,842	\$ -	\$ -	\$ 4,842
Private:				
United Way	30,900	-	-	30,900
Other	1,500			1,500
Total grants	<u>\$ 37,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,242</u>
Contributions	\$ 13,282	\$ -	\$ -	\$ 13,282
Fundraiser	29,240	-	-	29,240
Total support	<u>\$ 79,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,764</u>
<u>REVENUE</u>				
Program revenue:				
Private pay	\$ 158,110	\$ -	\$ -	\$ 158,110
Medicaid waiver	-	-	158,754	158,754
Program income	81,369	-	-	81,369
Interest income	29	-	-	29
Miscellaneous	94	-	-	94
Restrictions satisfied by payments	154,151	-	(154,151)	-
Total revenue	<u>\$ 393,753</u>	<u>\$ -</u>	<u>\$ 4,603</u>	<u>\$ 398,356</u>
Total support and revenue	<u>\$ 473,517</u>	<u>\$ -</u>	<u>\$ 4,603</u>	<u>\$ 478,120</u>
<u>EXPENSES</u>				
Program services:				
DeRidder Retarded Citizens Organization	<u>\$ 488,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 488,819</u>
Increase (decrease) in net assets	\$ (15,302)	\$ -	\$ 4,603	\$ (10,699)
Net assets, beginning of year	675,657	70,500	7,066	753,223
Net assets, end of year	<u>\$ 660,355</u>	<u>\$ 70,500</u>	<u>\$ 11,669</u>	<u>\$ 742,524</u>

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses
For the Year Ended June 30, 2012

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>DeRidder Retarded Citizens Organization</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and related benefits	\$ 245,454	\$ 33,180	\$ 278,634
Payroll taxes	26,217	2,539	28,756
Total salaries and related expenses	<u>\$ 271,671</u>	<u>\$ 35,719</u>	<u>\$ 307,390</u>
Auto expense	\$ 27,189	\$ -	\$ 27,189
Office supplies	-	2,409	2,409
Center supplies	18,557	-	18,557
Occupancy	510	-	510
Interest expense	200	-	200
Miscellaneous	180	-	180
License	875	-	875
Bank charges	29	-	29
Telephone	1,090	-	1,090
Professional services	8,540	-	8,540
Membership dues	2,661	-	2,661
Travel	-	727	727
Postage	514	-	514
Advertising	678	-	678
Fundraising	5,211	-	5,211
Janitorial service	2,178	-	2,178
Maintenance	6,142	-	6,142
Security	1,019	-	1,019
Insurance	49,867	1,000	50,867
Training and conferences	-	741	741
Utilities	12,906	-	12,906
Total expenses before depreciation	<u>\$ 410,017</u>	<u>\$ 40,596</u>	<u>\$ 450,613</u>
Depreciation			
Purchased assets	<u>\$ 38,206</u>	<u>\$ -</u>	<u>\$ 38,206</u>
Total expenses	<u>\$ 448,223</u>	<u>\$ 40,596</u>	<u>\$ 488,819</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2012

Cash flows from operating activities:	
Cash received from grants and donations	\$ 50,524
Cash received from charges for services	412,116
Cash received from fundraising	29,240
Cash received from other sources	94
Cash received from investing	29
Cash payments for program activities	(144,894)
Cash payments to employees for services	(329,232)
Net cash provided by operating activities	<u>\$ 17,877</u>
Cash flows from capital and related financing activities:	
Principal paid on note	<u>\$ (4,428)</u>
Net cash used by capital and related financing activities	<u>\$ (4,428)</u>
Cash flows from investing activities:	
Purchase of fixed assets	<u>\$ (4,550)</u>
Net cash used by investing activities	<u>\$ (4,550)</u>
Net increase (decrease) in cash and cash investments	\$ 8,899
Cash and Cash equivalents, July 1	<u>55,575</u>
Cash and Cash equivalents, June 30	<u>\$ 64,474</u>
	(Continued)

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2012

Reconciliation of net income (loss) from operations
to net cash provided by operating activities:

Net loss from operations	\$ (10,699)
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Adjustments to reconcile income (loss) from
operations to net cash provided by
operating activities:

Depreciation	\$ 38,206
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Change in assets and liabilities:

Decrease in salaries payable	(17,275)
Decrease in accounts receivable	13,883
Decrease in accounts payable	(1,932)
Decrease in payroll taxes payable	(4,567)
Decrease in prepaid expenses	261

Net cash provided by operating activities	<u>\$ 17,877</u>
	(Concluded)

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements
For the Year Ending June 30, 2012

Introduction

Beauregard Association for Retarded Citizens, Inc. is a Louisiana non-profit corporation that was formed November 11, 1967. This corporation is organized and it shall be operated exclusively for charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to protect the best interest of retarded citizens. Beauregard Association of Retarded Citizens, Inc. supervises the daily operations of its retarded citizens, sponsors community events in an effort to educate the public, and is active with other community events and human service agencies, and host awareness events. The Organization is supported primarily from charges for services provided, private pay clients, individual donor's contributions, and the United Way. The Board of Directors consists of eight members that are appointed to the Board by the other members. Sixteen employees staff Beauregard Association for Retarded Citizens, Inc. with three clerical employees and the other thirteen employees handling the operations of the facility.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described to enhance the usefulness of the financial statements to readers. The financial statements of Beauregard Association for Retarded Citizens, Inc. have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when earned rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

A. Basis of Accounting

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations, which requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows.

B. Cash and Cash Equivalents

The Organization's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and are reported in the statement of cash flows.

C. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Beauregard Association for Retarded Citizens, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Notes to the Financial Statements (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. There was no interest expense on construction incurred during the current fiscal year.

Capital assets are depreciated using the straight-line method with the following estimated lives.

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40-50 years
Furniture and fixtures	5-10 years
Equipment	5-10 years
Vehicles	3-5 years

D. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of Beauregard Association for Retarded Citizens, Inc., which are either unusual in nature or infrequent in occurrence.

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, and expenses during the reporting period. Actual results could differ from those estimates.

F. Income Taxes

The Organization is qualified as an exempt Organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization qualifies for the charitable contribution deduction under section 170(b) (1) (A) of the Internal Revenue code and has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code.

G. Donated Facilities, Materials and Services

Donated materials, equipment, and use of facilities (if any) are reflected as contributions or fundraising support in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

Notes to the Financial Statements (Continued)

2. CASH AND CASH EQUIVALENTS

At June 30, 2012, the Organization has cash and cash equivalents (book balances) totaling \$ 64,474 as follows:

Interest bearing demand deposits	\$ 63,901
Demand deposits	573
Total	<u>\$ 64,474</u>

At June 30, 2012, the organization has \$ 75,672 in deposits (collected bank balances). These deposits are secured from risk by \$ 75,672 of federal deposit insurance.

3. RECEIVABLES

The following is a summary of receivables for June 30, 2012:

Class of Receivable	
Program services	\$ 1,567
Accounts	4,800
Private pay	21,670
Medicaid	11,669
Other	2,065
Total	<u>\$ 41,771</u>

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2012, for the Organization is as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Capital assets not being depreciated				
Land	\$ 28,800	\$ -	\$ -	\$ 28,800
Building and parking lot	70,500	-	-	70,500
Construction in progress	513,704	4,550	518,254	-
Total assets not being depreciated	<u>\$ 613,004</u>	<u>\$ 4,550</u>	<u>\$ 518,254</u>	<u>\$ 99,300</u>
Capital assets being depreciated				
Buildings	\$ 4,156	\$ 518,254	\$ -	\$ 522,410
Leasehold Improvements	7,086	-	-	7,086
Vehicles	213,179	-	-	213,179
Machinery and equipment	56,971	-	-	56,971
Total capital assets being depreciated	<u>\$ 281,392</u>	<u>\$ 518,254</u>	<u>\$ -</u>	<u>\$ 799,646</u>
Less accumulated depreciation for:				
Buildings	\$ 4,156	\$ 21,594	\$ -	\$ 25,750
Leasehold Improvements	6,828	177	-	7,005
Vehicles	168,712	12,688	-	181,400
Machinery and equipment	31,201	3,747	-	34,948
Total accumulated depreciation	<u>\$ 210,897</u>	<u>\$ 38,206</u>	<u>\$ -</u>	<u>\$ 249,103</u>
Total capital assets being depreciated, net	<u>\$ 70,495</u>	<u>\$ 480,048</u>	<u>\$ -</u>	<u>\$ 550,543</u>

5. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2012:

<u>Class of Payable</u>	
Accounts	\$ 9,396
Payroll taxes	4,168
Total	<u>\$ 13,564</u>

6. TEMPORARILY RESTRICTED ASSETS

Medicaid accounts receivable	<u>\$ 11,669</u>
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7. PERMANENTLY RESTRICTED ASSETS

The Civitan Club of DeRidder, Louisiana, a nonprofit corporation donated a building and parking lot to the Beauregard Association for Retarded Citizens, Inc. Subject to a reservation that if the building was ever sold the sale proceeds will be put into an endowment fund for the Beauregard Association for Retarded Citizens, Inc.

Donated building and parking lot	<u>\$ 70,500</u>
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8. CHANGES IN NOTE PAYABLE

The following is a summary of the note payable at June 30, 2012:

Note Payable	
at June 30, 2012	\$ 4,428
Additions	-
Principal payments	<u>(4,428)</u>
Note Payable	
at June 30, 2012	<u>\$ -</u>

9. FUNDRAISING ACTIVITIES

	<u>Johnny Lee Concert</u>	<u>Skeet Shoot</u>	<u>Total</u>
Gross receipts	\$ 18,141	\$ 11,099	\$ 29,240
Rent/facility cost	(550)	(3,300)	(3,850)
Other expenses	<u>(158)</u>	<u>(1,203)</u>	<u>(1,361)</u>
Net income from fundraisers	<u>\$ 17,433</u>	<u>\$ 6,596</u>	<u>\$ 24,029</u>

OTHER REPORTS

Schedule of Prior Year Audit Findings
For the Year Ending June 30, 2012

Audit Finding No. 2011-1

Inadequate Fundraising Documentation

Condition: Money contributed to the Organization during the Mardi Gras fundraiser had no documentation other than some totals written on the outside of an envelope.

Criteria: All contributions received should be recorded in a receipt book that can be traced directly to a bank deposit.

Cause: The contributions were collected by an individual that did not receipt the funds when received and just gave the contributions to the bookkeeper for deposit into the bank account.

Effect: There is no way to verify the receipt of these contributions that included cash as well as checks.

Recommendation: All contributions received by the Organization should be recorded in a receipt book that can be easily traced to a deposit into the bank.

Date of initial occurrence – June 30, 2008

Corrective action taken – No

Schedule of Prior Year Audit Findings
For the Year Ending June 30, 2012

Audit Finding No. 2011-2

Missing Documentation for Credit Card Charges

Condition:

Many of the credit card charges had no supporting documentation.

Criteria:

Supporting documentation including invoices and approval for credit card purchases should be maintained and attached to each monthly credit card statement. These supporting documents should be reviewed by management before payment is made to the company and subsequently reviewed by the Board of Directors at the monthly meetings.

Cause:

The bookkeeper did not properly document charges on the credit card by not having supporting documentation to support the charges. A lack of monitoring by the Executive Director and Board of Directors allowed the charges to reoccur with no supporting documentation and for the credit card bill to be paid monthly without proper documentation review.

Effect:

Undocumented credit card charges can lead to erroneous unauthorized charges on the company credit card and also theft of cash from unauthorized bank withdrawals. This also leads to a violation of proper record retention laws of the State of Louisiana.

Recommendation:

I recommend that each charge to the Organization's credit card be approved in advance and all supporting documentation including invoices be attached to the credit card. The Executive Director should check all charges and all supporting documentation attached to the credit card before payment each month. The Board of Directors should examine the monthly credit card statement and all supporting documentation at each monthly meeting. This is a repeat comment from the prior year's audit. It is noted that as of the prior year's audit's fieldwork supporting documentation was attached to the credit card statements and that monitoring by the Executive Director and the Board began.

Date of initial occurrence – June 30, 2011

Corrective action taken – Yes

Schedule of Current Year Audit Findings and Management's Response
For the Year Ending June 30, 2012

Financial Statement Audit Finding

Audit Finding No. 2012-1

Inadequate Fundraising Documentation

Condition:

Money contributed to the Organization and ticket sales from fundraisers had little or no documentation and receipt books were not used.

Criteria:

All contributions and ticket sales received should be recorded in a receipt book that can be traced directly to a bank deposit.

Cause:

The contributions and ticket sales were collected but receipt books were not used, the contributions and ticket sales monies were simply given to the bookkeeper for deposit into the bank.

Effect:

There is no way to verify that all receipts of contributions and ticket sales that included cash as well as checks were deposited into the bank.

Recommendation:

All contributions received by the Organization should be recorded in a receipt book that can be easily traced to a deposit into the bank. Proper documentation such as log books should be maintained for fundraisers. This is a repeat comment from prior years since June 30, 2008.

Officers

President – Gene Gill

Vice-President – Claude Moses

Secretary – Loretha McClain

Treasurer – Duncan Clanton



Directors

Evelina Smith

Grace Cooley

Benny Parks

David Narigon

Beauregard Arc

P. O. Box 13 / DeRidder, Louisiana 70634

Phone (337) 202-1908 Fax (337) 202-1904

Jackie L. Hickman, Executive Director

November 15, 2012

Mr. Daryl Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Purpera:

In response to the June 30, 2012 audit finding of our Organization I offer the following:

Audit Finding No. 2012-1:

Beauregard Arc's fundraising activities will be properly documented and verified. The procedures for these activities will include the following steps:

1. A receipt book dedicated to record all fundraiser contributions will be used. A log book will be used to record ticket numbers, indicating tickets sold and monies collected.
2. All contributions recorded in the receipt or log book can be traced to a bank deposit.
3. The Director, Bookkeeper and Board Members will verify contributions collected and accurately document amounts collected and deposited into the bank.



Director - BArc

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John A. Windham, CPA
Charles M. Reed, Jr., CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Beauregard Association for Retarded Citizens, Inc.
DeRidder, Louisiana

I have audited the financial statements of Beauregard Association for Retarded Citizens, Inc., (a nonprofit organization), as of and for the year ended June 30, 2012 and have issued my report thereon dated November 9, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of Beauregard Association for Retarded Citizens, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered Beauregard Association for Retarded Citizens, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Beauregard Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the organization's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of current year audit findings and management's response, I have identified certain deficiencies in internal control over financial reporting that I consider to be material weaknesses and other deficiencies that I consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the accompanying schedule of current year audit findings and management's response to be a material weakness. Audit finding No. 2012-1.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiency described in the accompany schedule of current year audit findings and management's response to be a significant deficiency. Audit finding No. 2012-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Beauregard Association for Retarded Citizens, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Beauregard Association for Retarded Citizens, Inc.'s response to the finding identified my audit is described in the accompanying schedule of current year audit findings and management's response. I did not audit Beauregard Association for Retarded Citizens, Inc.'s response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Board of Directors, Beauregard Association for Retarded Citizens, Inc.'s management, others within the Organization and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties, although under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



DeRidder, Louisiana
November 9, 2012